th$_e$ Central Excises and Salt Act, 1944 to Mizoram should b$_e$ decided by the Guwahati High Court. As per the orders of the Supreme Court final orders in respect of the Show Cause Notices ca$_n$ be passed but no effect can be given until further orders of the Court.

AU the parties to the show cause notices have not yet filed their final replies. The matte$_r$ is presently pending adjudication before the Collector of Central Excise, Shillong.

Expenditure Tax

2403. DR. BAPU KALDATE: Will the Minister of FINANCE b$_e$- pleased to state;

(a) whether there is any proposal to implement Dr. Chelliah Committee Report on expenditure tax;

(b) whether Government have considered the replacement of Income-tax by expenditure tax; and

(c) if so, what are the details thereof?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN 3?3E MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) to (c) The Government hav$_e$ accepted the view of the Study Group on Expenditure Tax, that total replacement of Incometax by expenditure tax is not practical. Th$_e$ suggestion to base savings in-centives-on the netting principle was partly accepted by the Government while introducing section 80CCA of the Income—tax Act, by the Finance Act, 1987 with effect from assessment year 1988-89, in respect of deposits in 'The National Savings Scheme, 1987' and contributions to th$_e$ approved annuity plar.$_s$ of the Life Insurance Corporation »f lndia,

Affairs of National Wastelands Development Board

2404. DR. BAPU KALDATE; Will th$_e$ Minister of ENVIRONMENT AND FORESTS be pleased to state;

(a) whether it is a fact that several members of the National Wastelands Deveopment Board (NWDB j have resigned;

(b) if so, what are the reasons of their 1 estimations;

(c) whether it is also a fa^t that speed of the v ork of afforestation his not kept up and reached the target;
and

<d'j if so, what corrective 'neasures have been taken for wasteland development?

THE MINISTER FOR ENVIRONMENT AND FORESTS (SHRl Z. R. ANSARI); (a) and (b) Since the setting up of the National Wastelands Development Board in May, 1985, only one member has resigned from the membership of the Board on grounds of ill-health.

(c) and (d) The progress of afforestation during the past three years has been as under:—

Year	Target	Achievement (in million hectares)
1985-86 . . .	1.45	1.51
1986-87 ...	1.71	1.76
1987-88 . . .	1.79	1.77
1988-89 . . .	2.00	1.90
(Upto December 1988)		

The target for 1988-89. is likely to be exceeded.